

**Louisiana Coalition Against  
Domestic Violence, Inc.  
Baton Rouge, Louisiana  
December 31, 2013**

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# HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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## Independent Auditor's Report

Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

We have audited the accompanying financial statements of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2014, on our consideration of Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and compliance.

*Hawthorn, Wagnon & Carroll, LLP*

May 16, 2014

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Financial Position**  
**December 31, 2013**

**Assets**

**Current Assets**

Cash	\$ 119,672
Grants receivable	<u>56,807</u>

Total assets	<u><u>\$ 176,479</u></u>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts payable	\$ 17,258
Accrued vacation and payroll liabilities	<u>12,636</u>

Total current liabilities	29,894
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**Net Assets**

Unrestricted	138,054
Temporarily restricted	<u>8,531</u>

Total net assets	<u>146,585</u>
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Total liabilities and net assets	<u><u>\$ 176,479</u></u>
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The accompanying notes are an integral part of these financial statements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Activities and Changes in Net Assets**  
**Year Ended December 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenue and Other Support</b>			
Grants	\$ 475,567	\$ -	\$ 475,567
Membership dues	14,400	-	14,400
Contributions	2,787	-	2,787
Other income	2,163	-	2,163
Net assets released from donor restrictions	<u>36,469</u>	<u>(36,469)</u>	<u>-</u>
 Total revenue and other support	 <u>531,386</u>	 <u>(36,469)</u>	 <u>494,917</u>
<b>Expenses</b>			
Program services			
Training and technical assistance	393,940	-	393,940
Children exposed to domestic violence	61,764	-	61,764
Social change / public awareness	36,469	-	36,469
Statewide toll free domestic violence hotline	19,866	-	19,866
General and administrative	<u>22,718</u>	<u>-</u>	<u>22,718</u>
 Total expenses	 <u>534,757</u>	 <u>-</u>	 <u>534,757</u>
 <b>Change in Net Assets</b>	 <u>(3,371)</u>	 <u>(36,469)</u>	 <u>(39,840)</u>
 <b>Net Assets, beginning of year</b>	 <u>141,425</u>	 <u>45,000</u>	 <u>186,425</u>
 <b>Net Assets, end of year</b>	 <u>\$ 138,054</u>	 <u>\$ 8,531</u>	 <u>\$ 146,585</u>

The accompanying notes are an integral part of these financial statements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2013**

	Program Services				General & Administrative	Total
	Training and Technical Assistance	Children Exposed to Domestic Violence	Social Change / Public Awareness	Statewide Toll Free Domestic Violence Hotline		
<b>Expenses</b>						
Salaries and wages	\$ 227,825	\$ 37,449	\$ 1,433	\$ 3,334	\$ 8,661	\$ 278,702
Employee benefits	56,242	9,102	110	262	3,163	68,879
Occupancy	46,384	5,535	-	16,270	-	68,189
Contract services	13,250	2,000	-	-	-	15,250
Supplies	17,574	3,079	-	-	472	21,125
Travel	13,880	2,177	-	-	3,130	19,187
Conference	12,488	800	-	-	-	13,288
Insurance	2,346	1,000	-	-	-	3,346
Printing & reproduction	3,221	622	-	-	-	3,843
Advertising	1,974	-	34,926	-	2,503	39,403
Other	(1,244)	-	-	-	4,789	3,545
<b>Total expenses</b>	<b>\$ 393,940</b>	<b>\$ 61,764</b>	<b>\$ 36,469</b>	<b>\$ 19,866</b>	<b>\$ 22,718</b>	<b>\$ 534,757</b>

The accompanying notes are an integral part of these financial statements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2013**

<b>Cash Flows From Operating Activities</b>	
Change in net assets	\$ (39,840)
(Increase) Decrease in assets:	
Grants receivables	6,075
Increase (Decrease) in liabilities:	
Accounts payable	(14,326)
Accrued vacation and payroll liabilities	<u>2,991</u>
Net cash used in operating activities	<u>(45,100)</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	(45,100)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>164,772</u>
<b>Cash and Cash Equivalents, end of year</b>	<u><u>\$ 119,672</u></u>

The accompanying notes are an integral part of these financial statements.



**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2013**

**Note 1-Nature of Organization**

The Louisiana Coalition Against Domestic violence, Inc. (LCADV) is a non-profit organization created on April 26, 1982, to lead a statewide collaborative effort to end domestic violence, provide technical assistance and training, to advocate for and administer financial support, to provide statewide leadership on public policy, to collect and maintain domestic violence reference materials and to advocate change in existing legislation and adoption of new legislation which will contribute to the eradication of domestic violence in Louisiana.

LCADV operates the following programs:

*Training and Technical Assistance* - LCADV provides education, support, training and technical assistance to family violence programs and direct service providers to encourage appropriate and comprehensive responses to family violence within the state of Louisiana. Recipients of training and technical assistance include member programs, judicial and law enforcement agencies, child serving agencies, housing agencies, health care and mental health agencies, other social welfare agencies, and the business community.

*Children Exposed to Violence* - The CEV project seeks to build the capacity of child serving agencies and child advocates at domestic violence programs to respond to children exposed to family violence. The program trains providers in trauma-informed practices and is writing a protocol for responding to children exposed to domestic homicide.

*Social Change/Public Awareness* - LCADV leads social change throughout the state by facilitating efforts such as task forces and engaging in community education and awareness through media, distribution of educational materials, awareness campaigns such as the "Say Something" campaign, and social media.

*Statewide Toll Free Domestic Violence Hotline* - LCADV maintains and markets the statewide toll free domestic violence hotline, which routes callers immediately to a source of help in a crisis. LCADV markets the hotline number through media, billboards, and printed materials.

*Public Policy* - LCADV serves as a resource center, primary point of contact, and clearinghouse on domestic violence information to support the development and implementation of policies, protocols, and procedures to enhance domestic violence intervention and prevention throughout the state of Louisiana. Expenditures related to public policy are included with general and administrative expenses.

**Note 2-Summary of Significant Accounting Policies**

**A. Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2013**

**Note 2-Summary of Significant Accounting Policies (Continued)**

**A. Basis of Accounting and Presentation (Continued)**

LCADV reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Unrestricted net assets include those net assets whose use by LCADV is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Temporarily restricted net assets are those net assets whose use by LCADV has been limited by donors (a) to later periods of time or other specific dates or (b) for specified purposes. Permanently restricted net assets are those net assets received with donor-imposed restrictions limiting LCADV's use of the assets. At December 31, 2013, LCADV had no permanently restricted net assets.

**B. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimates that were used.

**C. Cash and Cash Equivalents**

For purposes of the statement of cash flows, LCADV considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. LCADV had no cash equivalents at December 31, 2013.

**D. Grants Receivable**

Grants receivable are recorded at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. LCADV evaluates the collectability of its grants receivable on an individual basis and does not require collateral. Management believes all grants receivable are fully collectable; therefore, there was no allowance recorded at December 31, 2013.

**E. Revenue Recognition**

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. Contributions restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions and grants are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily or permanently restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grants which are considered exchange transactions are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2013**

**Note 2-Summary of Significant Accounting Policies (Continued)**

**F. Compensated Absences**

Compensated absences are earned at varying rates from two to four weeks per year depending on length of service. A maximum of two weeks paid time off may be carried over at each employee's anniversary date. At December 31, 2013, \$10,297 had been accrued for compensated absences. This amount is classified as accrued vacation and payroll liabilities on the statement of financial position.

**G. Income Taxes**

LCADV has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. LCADV has been classified as an organization other than a private foundation. Accordingly, no provision has been made for income

Management has determined that there are no uncertain tax positions that would require recognition in the financial statements. If LCADV were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax would be reported as income taxes. Management's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations, and interpretations thereof as well as other factors. Generally, federal, state, and local authorities may examine LCADV's tax returns for three years from the filing date and the current and prior three years remain subject to examination as of December 31, 2013.

**H. Advertising**

Advertising and promotion costs are expensed as incurred. LCADV incurred \$39,403 in advertising expenses for the year ended December 31, 2013.

**Note 3-Lease Obligation**

LCADV leased an office facility under an operating lease with a three-year term, which expires on May 31, 2015. During the year ended December 31, 2013, rent expense was \$36,900.

The future scheduled rental payments are as follows:

2014	\$ 36,900
2015	15,375
	<u>\$ 52,275</u>

**Note 4-Retirement Plan**

Employees of LCADV have the option to enroll in a 403(b) retirement plan administered by Mutual of America. Employees are eligible to enroll in the plan after their 90-day probation period has ended. LCADV will match, dollar for dollar, the employee's annual contribution, up to the maximum of 3% of the employee's annual gross salary. Contributions for the year ended December 31, 2013 were \$5,724.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Notes to Financial Statements**  
**December 31, 2013**

**Note 5-Contingencies**

LCADV participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired.

In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and LCADV.

**Note 6-Economic Dependency**

LCADV receives revenue through grants and contracts administered by the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by LCADV could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year. For 2013, LCADV received 96% of its revenue from federal and state government grants and contracts.

**Note 7-Board of Directors Compensation**

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

**Note 8-Subsequent Events**

Management of LCADV evaluated all subsequent events through May 16, 2014, the date the financial statements were available to be issued. As a result, management noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Louisiana Coalition Against Domestic Violence, Inc.  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana Coalition Against Domestic Violence, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 16, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Louisiana Coalition Against Domestic Violence, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as Finding 2013-1, which we consider to be a significant deficiency.

## **Compliance and Other Matters**

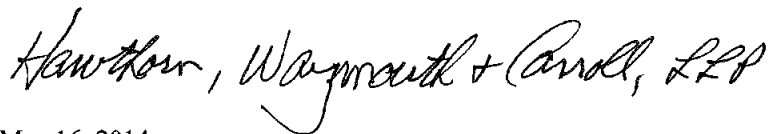
As part of obtaining reasonable assurance about whether Louisiana Coalition Against Domestic Violence, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Louisiana Coalition Against Domestic Violence, Inc.'s Response to Findings**

Louisiana Coalition Against Domestic Violence, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Louisiana Coalition Against Domestic Violence, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Hawthorn, Wymouth + Carroll, LLP". The signature is written in a cursive, flowing style.

May 16, 2014

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2013**

**Findings - Financial Statement Audit**

*2013-1 Segregation of Duties/Financial Oversight*

Criteria:

Segregation of duties should be adequate within LCADV's accounting department to provide effective internal control.

Condition:

There is an inadequate segregation of duties within LCADV's accounting department.

Cause:

The finding results from the small size of the staff of LCADV.

Recommendation:

The following recommendations were made:

**Operating** - a member of the board should continue reviewing and approving disbursements and related supporting documentation, receive the unopened monthly bank statement (including the cancelled checks), and review the related bank reconciliations.

**Reporting** - the board should continue reviewing and approving detailed financial statements on a monthly basis; this should include a statement of financial position, statement of activities with budgetary comparison and a detailed general ledger.

Management's Response:

Management concurs with this finding. However, due to the small size of the LCADV staff, the achievement of adequate segregation of duties is desirable but not cost effective. In addition, the Executive Director, through daily business operations of approving purchase orders and disbursements, serves as an integral component of LCADV's internal control functions. Management will continue to monitor the internal control structure, document incompatible staff functions, and make changes as necessary. LCADV's Finance Manager provides detailed financial statements for quarterly board meetings. Finally, management will discuss the tasks outlined in the auditors' recommendation with the Board Finance Committee.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Prior Year Findings and Responses**  
**Year Ended December 31, 2013**

**Findings - Financial Statement Audit**

*2012-1 Financial Statement Preparation*

**Condition:**

LCADV relies on its auditor to assist in the preparation of external financial statements.

**Criteria:**

Under U.S. generally accepted auditing standards, the auditor cannot be considered part of LCADV's internal control structure; however, design of the internal control structure does not otherwise include procedures to prepare external financial statements in conformity with GAAP.

**Cause:**

LCADV does not maintain a system of internal controls over reporting to ensure that external financial statements and related note presentation are in conformity with U.S. generally accepted accounting principles.

**Recommendation:**

LCADV uses its Financial Manager to prepare internal financial statements as well as to review and approve the external financial statements prepared by the auditors. LCADV could consider providing additional resources to the Finance Manager to obtain/maintain the technical expertise needed to prepare internal financial statements and review the external financial statements which are in accordance with generally accepted accounting principles.

However, LCADV is satisfied with using its auditing firm to prepare the external financial statements, but this matter will continue to be reported.

**Management's corrective action plan:**

Management understands that this finding results from professional standards that have been adopted by the accounting profession. Management intends to continue using the auditing firm to prepare the external financial statements and related footnote disclosures.

**Status:**

This finding has been resolved.

*2012-2 Segregation of Duties/Financial Oversight*

**Criteria:**

Segregation of duties should be adequate within LCADV's accounting department to provide effective internal control.

**Condition:**

There is an inadequate segregation of duties within LCADV's accounting functions.

**Cause:**

The finding results from the small size of the staff of LCADV.



**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Prior Year Findings and Responses**  
**Year Ended December 31, 2013**

**Findings - Financial Statement Audit** (Continued)

*2012-2 Segregation of Duties/Financial Oversight* (Continued)

Recommendation:

The following recommendations were made:

**Operating** - a member of the board continue to review and approve check disbursements and related supporting documentation, receive the unopened monthly bank statement (including the cancelled checks), and review the related bank reconciliations.

**Reporting** - the board should continue to review and approve detailed financial statements on a monthly basis, to include a statement of financial position, statement of activities with budgetary comparison and a detailed general ledger.

Management's Response:

Management concurs with this finding. However, due to the small size of the LCADV staff, the achievement of adequate segregation of duties is desirable but not cost effective. In addition, the Executive Director, through daily business operations of approving purchase orders and disbursements, serves as an integral component of LCADV's internal control functions. Management will continue to monitor the internal control structure, document incompatible staff functions, and make changes as necessary. LCADV's Finance Manager provides detailed financial statements for quarterly board meetings. Finally, management will discuss the tasks outlined in the auditors' recommendation with the Board Finance Committee.

Status:

This repeats in the current year as Finding 2013-1.

**Findings - Compliance**

*2012-3 Compliance - Training and Technology Grant*

Condition:

Disbursements under this grant are only allowed for expenses incurred within the period of availability.

Criteria:

Period of availability is a condition of compliance under the training and technology grant.

Cause:

LCADV applied grant funds to expenses that occurred outside the period of availability of this grant. Furthermore, LCADV did not retain documentation to support the extension of the period of availability.

Recommendation:

It was recommended that LCADV implement procedures and maintain documentation to comply with grant requirements.

**Louisiana Coalition Against Domestic Violence, Inc.**  
**Schedule of Prior Year Findings and Responses**  
**Year Ended December 31, 2013**

**Findings - Compliance** (Continued)

*2012-3 Compliance - Training and Technology Grant* (Continued)

Management's Response:

Management had obtained correspondence indicating an extension has been approved by the granting agency, although management acknowledges that official documentation to that effect is not presently on file. This incident occurred under previous management personnel. Management currently uses a filing system that tracks all correspondence, financial reports and miscellaneous paperwork related to all grants individually. Additionally, grant performance is monitored through an automated outlook system to track deadlines and grant reports that is reviewed by the Board of Directors at each meeting detailing what portion of a grant has been expended and currently pending reimbursement, as well as the allowable period of availability of each grant.

Status:

This finding has been resolved.